

34A-1-405 Employer's records subject to examination -- Penalty.

(1) A book, record, or payroll of an employer showing, or reflecting in any way upon the amount of the employer's wage expenditure shall always be open for inspection by the commission, or any of the commission's auditors, inspectors, or assistants, for the purpose of ascertaining:

- (a) the correctness of the wage expenditure;
- (b) the number of individuals employed; and
- (c) other information as may be necessary for the uses and purposes of the commission in its administration of the law.

(2)

(a) If an employer refuses to submit a book, record, or payroll for inspection, after being presented with written authority from the commission, the employer is liable for a penalty of \$100 for each offense.

(b) A penalty imposed under this section shall be:

- (i) ordered under a civil action;
- (ii) deposited into the Uninsured Employers' Fund created in Section 34A-2-704 to be used for a purpose specified in Section 34A-2-704; and
- (iii) collected by the administrator of the Uninsured Employers' Fund in accordance with Section 34A-2-704.

Amended by Chapter 288, 2009 General Session